

ABSTRAK

Pengaruh *Good Corporate Governance*, Ukuran Perusahaan, Profitabilitas, Kepemilikan Manajerial, dan Regulasi Pemerintah Terhadap Kualitas *Sustainability Report*

(Studi Empiris pada Perusahaan Jasa Keuangan yang Terdaftar di Bursa Efek Indonesia Tahun 2014-2019)

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2023

Penelitian ini bertujuan untuk mengetahui pengaruh *Good Corporate Governance*, Ukuran Perusahaan, Profitabilitas, Kepemilikan Manajerial dan Regulasi Pemerintah Terhadap Kualitas *Sustainability Report*.

Jenis penelitian ini adalah studi empiris dengan data kuantitatif. pemilihan sampel dalam penelitian ini menggunakan teknik *purposive sampling*. Sampel pada penelitian ini adalah 11 perusahaan yang menerbitkan laporan setidaknya satu kali selama periode tahun 2014-2019. Penelitian ini menggunakan teknik analisis isi untuk menilai pengungkapan *sustainability report*, dan teknik analisis data menggunakan analisis regresi linear berganda.

Hasil penelitian ini menunjukkan bahwa *good corporate governance*, kepemilikan manajerial, dan regulasi pemerintah berpengaruh positif signifikan terhadap kualitas *sustainability report* sedangkan ukuran perusahaan dan profitabilitas tidak berpengaruh signifikan terhadap kualitas *sustainability report*.

Kata kunci : *Good Corporate Governance*, Ukuran Perusahaan, Profitabilitas, Kepemilikan Manajerial, Regulasi Pemerintah, Kualitas *Sustainability Report*

ABSTRACT

The Effect of Good Corporate Governance, Firm Size, Profitability, Managerial Ownership, and Government Regulation Toward Quality of Sustainability Report

(An Emperical Study on Financial Companies Listed on Indonesian Stock Exchange 2014-2019)

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This research aims to determine the effect of Good Corporate Governance, firm Size, Profitability, Managerial Ownership and Government Regulations toward the Quality of Sustainability Reports.

This type of research is an empirical study with quantitative data. sample selection in this study using purposive sampling technique. The sample in this study were 11 companies that published reports at least once during the 2014-2019 period. This research uses content analysis techniques to assess sustainability report disclosures, and data analysis techniques use multiple linear regression analysis.

The results of this research indicate that good corporate governance, managerial ownership, and government regulations has a significant positive effect on the quality of sustainability reports meanwhile, firm size and profitability do not significantly influence the quality of the sustainability report

Key words: Good Corporate Governance, firm size, profitability, Managerial Ownership, Government Regulations, Sustainability Report Quality.